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CATHERINE L. LAROSA,	)	
	)	
Petitioner-Appellant,	)	
	)	
v.	)	No. 24-2034
	)	
COMMISSIONER OF INTERNAL	)	
REVENUE,	)	
	)	
Respondent-Appellee.	)	
	)	

Pursuant to Fed. R. App. P. 26(b) and Local Rule 31(c), counsel for Appellant Catherine L. LaRosa respectfully moves this Court for a 20-day extension of time from October 1, 2025, to October 21, 2025, to file her reply brief. In support of this motion, counsel for Appellant respectfully state as follows:

1. Appellant filed her opening brief on July 10, 2025.
2. Appellee's response brief was initially due August 9, 2025, and following a 30-day extension of time to file, Appellee filed his response brief on September 10, 2025.
3. Counsel for Appellant has been working diligently on drafting Appellant's reply brief. At the same time, counsel for Appellant has had to attend to an array of deadlines in other non-public matters. This is a particularly busy time

of year to meet client requests ahead of the extended tax return filing deadline for partnerships and S corporations on September 15 and for individuals and C corporations on October 15.

4. In addition, counsel for Appellant has upcoming, prearranged travel. In particular, Caroline Ciruolo and Andrew Weiner are both speaking at the Annual Meeting of the National Association of State Tax Bar Sections in Seattle, Washington, on September 25-26, 2025. They will also be in Philadelphia, Pennsylvania, along with Michael Waalkes, for a firm meeting on October 16-17, 2025. Finally, Mr. Weiner will be out multiple days for the Jewish holidays.

5. The undersigned counsel reached out to counsel for Appellee Robert J. Branman, and he represented that Appellee has no objection to this motion for a 20-day extension to file Appellant's reply brief.

September 23, 2025

Respectfully submitted,

/s/ Andrew Weiner

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*Counsel for Appellant*

**CERTIFICATE OF SERVICE**

I hereby certify that on September 23, 2025, a copy of the foregoing motion for a 20-day extension of time to file Appellant's reply brief was filed and served and on Appellee electronically using the CM/ECF system.

/s/ Andrew Weiner  
Andrew Weiner